

**RULES  
OF  
DEPARTMENT OF REVENUE  
INCOME TAX DIVISION**

**CHAPTER 560-7-8  
RETURNS AND COLLECTIONS**

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**560-7-8-.18 Statement of Changes.**

**560-7-8-.18 Statement of Changes.**

A detailed statement of changes made by the Commissioner of Internal Revenue must be submitted under separate cover. Do not mail with current year's return. This must be mailed to the address indicated in the current instruction booklet for the type of entity (i.e. corporation, s-corporation, partnership, fiduciary, or individual.)

Authority O.C.G.A. §§ 48-2-12 and 48-7-82.